

State of California  
BOARD OF EQUALIZATION

**ENERGY RESOURCES SURCHARGE REGULATIONS**

**Regulation 2300. COLLECTION OF SURCHARGE.**

*Reference:* Sections 40019, 40019.1, 40020, and 40045, Revenue and Taxation Code.

Every electric utility making sales of electrical energy to consumers in this state shall collect the surcharge from each consumer other than a consumer that is an electric utility or is exempt under Chapter 3, Part 19, of the Revenue and Taxation Code, at the time it collects its billing from the consumer for the electrical energy sold. A consumer is any person receiving electrical energy furnished by an electric utility and includes a person receiving electrical energy for redistribution for the use of his tenants.

An electric utility may collect the surcharge on sales of electrical energy to another electric utility if the purchasing utility certifies in writing to the selling utility that all purchased electrical energy will be consumed by it in such a manner as to be subject to the surcharge, that all self-generated electrical energy will be sold to other electrical utilities without collection of the surcharge, and that purchased electrical energy will not be pooled with self-generated electrical energy.

For the purpose of the proper administration of this part, it shall be presumed that electrical energy sold by an electric utility in this state to other than an electric utility is consumed by the purchaser in this state until the contrary is established.

Whenever the rate of the surcharge is increased or decreased, the duty to collect the surcharge from a consumer at such new rate shall commence with the first regular billing period applicable to that consumer which begins on or after the effective date of the change of rate.

The surcharge required to be collected by the electric utility from the consumer shall be added to the charges to the consumer for the electrical energy sold. The amount of the surcharge may be stated separately. If the electric utility does not separately state the amount of the surcharge, the electric utility shall print on the billing a notice to the effect that the charges include energy resources surcharge computed at (applicable rate) mil per kilowatt-hour.

*History:* Adopted December 18, 1974, effective January 26, 1975.

Amended May 4, 1978, effective June 21, 1978. Deleted original third and fifth paragraphs (obsolete). Added new second and fourth paragraphs to conform to Stats. 1977 (AB 1167, Chap. 624).